App F IX 4

Previous References

19 51-52
(C M)

File No 41-5[illegible]

Serial Nos 3, 4

Later References
C M 34-52-11

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

P 25-E

Part B for March 52

SUBJECT

Exemption of members of Armed forces from liability to the payment of Entertainment tax

L 14235/C M 41-51-4/D/ 4-3-52

The Secy to the Govt of India Min of Defence New Delhi

WD 015467—GPB—25 000—12 9 51

14/3/52

FINANCIAL SECRETARY
REGD F 35
7 JAN 1952
Sir
10 JAN 1952
MUNICIPAL BRANCH

No.F.84/51/D(Coord)
Government of India
Ministry of Defence
New Delhi, the 2nd January 1952.

The Finance Secretaries of all Part "A" and "B" States
The Chief Commissioners of all Part "C" States

C. K. All 51 3

Sir,

I am directed to suggest for the consideration of the State Government that the exemption from payment of entertainment tax granted to members of the Armed Forces (other than officers), attending places of public entertainment in uniform may be extended to them even when they attend such places in civilian clothes, provided they satisfy the authorities that they are members of the Armed Forces, e. by the production of their identity card. The Government of India feel that there is little justification for drawing a distinction in this regard between Armed Forces personnel in uniform and those in civilian clothes and hope that the State Government will accept this view.

Yours faithfully,

(N.P.Bijlani)
Under Secretary to the Government of India

GENERAL & REVENUE SECRETARY
20 after Sept
4 JAN 1952
CONFIDENTIAL
FINANCIAL SECRETARY
4 JAN
GOVT OF
MUNICIPAL BRANCH

swMAS

The Govt of India have suggested that the exemption from payment of entertainments tax granted to members of armed forces in uniform may be extended to them even when they attend such places in civilian clothes on production of their identity cards. Since such an exemption is not granted to members of the State Police in uniform, the rulers or, for that matter, such like Part B States have not accepted may not also here at all.

2) The levy of entertainments tax in the State is governed by the Vaipcare Entertainments and other Amusements Tax Act, 1952 under rule 8 of the said Act provision is made only to exempt any entertainment or class of entertainment. The principle usually

6403/MB

Exemption of members of armed forces from entertainments Tax.

Considering such exemptions as to the proceeds of the entertainment be applied to charitable or educational purpose recognised by the Govt Govt Act has been applied to the civil area also from 15 9 51

3) Under the old Act which was in force in the civil area British and Indian Soldiers in uniform attending Sports tournaments organised by the Officers Brigade Sports Committee were specifically exempted from the levy of entertainment tax notification no. 4977/34 dated 29-6-34 (Code page 43 - B. of Bye laws) and not in respect of all entertainments. But these Rules are now incorporated after the application of the Defence Act to the civil area also

4) Now that the question has been raised by the Govt of India, it may perhaps be necessary to examine whether any exemption of the armed forces from the tax either whom they allowed the entertainments in uniform or in civilian dress also the produce identity cards to be verified and if so whether the present SOP etc or any other procedure for the grant of such are exemption

5) The Rules of levy of entertainments tax in the State at present are as follows:-

(1) where the payment for admission is less than 8 annas

(2) where the payment for admission is 8 annas and more

4 Ps

18 3/4% subject to the exemption under determination of the amount it will be refunded by the nearest area

~~Exemption~~ of certain members of armed
from enlistments Act 6403/mil

6) The recovery of this cost is made by
officers Stamps or Stamps denoting
the proper amount of enlistments Act
chargeable in respect of that payment

7) If this Bargain for exemption
of the members of the armed forces
is accepted it may create Room for
the consequential Salvage of Revenue
under cover of such exemptions
necessitating Special Safeguards being
devised on their behalf The Rules
of Law very often are the grant
of exemption to the members of
armed forces with the possible loss of
Revenue to all concerned
methods is necessary at all Requires
Consideration.

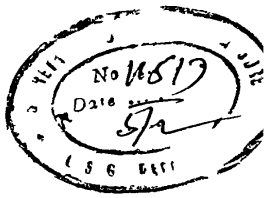
8) The Act as it now provides
contemplates exemptions only ~~exemption~~
of any enlistment or class of
enlistments that not of members of
any class or Category although the
enlistment Rem of the members
of the armed forces are now to be
exempted the Act may require to
be Specially amended also providing in
the Act and Rules Special devices
for prevention of ~~the~~ damages But
this aspect of this question may require
further Examination and Clarification
in the Law Branch If the Govt
Role to be amended this question has
to await until the L A meets next
and no immediate action is possible

9) It is therefore for orders whether a reply may be sent to the Govt of India that no exemptions or rebates ~~to~~ - from entertainments tax to the members of the armed forces in uniform of the State and as such the question of ~~granting~~ the concession to them in civilian clothes does not arise, or for such action taken to grant such exemptions etc. Consultation with the Law Dept

Asst
29/1/52

Secy
29/1/52

10) As no concession is shown in the State to Armed forces, the question of exempting these persons when they go in civilian clothes to the Entertainments, does not arise



L.S.G Secy) 2/2/1952

11) Pl put up dft reply stating that as the Bijapur Amusements Tax Act does not contain any provision for exempting any person or class of persons from payment of entertainment tax & exemption can be granted only in respect of entertainments organized for educational

6403

Exemption from payment of entertainment tax granted to members of the Armed Forces

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1988

BNR

To

The Secretary to the Govt of India
Ministry of Defence
New Delhi

L 14235/C/41 51 4/43 52.

Sir,

I am directed to state that the Rajasthan Amusement Tax Act does not contain any provision for exempting any person from entertainment tax.

B

G R S App F G 3]

GENERAL AND REVENUE SECRETARIAT

(~~Continuation sheet draft form.~~)

2 Copies

Dft 1

No. L 14235/Cm 4/51 4, 4 3 52

To

The Secretary to the Govt of India
Ministry of Defence
New Delhi

Subject Exemption of members of Armed Forces from liability to the payment of entertainments tax.

Sir,

With reference to your letter no F. 814/51/D. (Coord) dated 2 1. 52 addressed to the Financial Secretary to the Govt of Mysore on the above subject, I am directed to state that as the Mysore Amusements Tax Act does not contain any provision for exempting any person or class of persons from payment of entertainments tax and exemptions can be

W.D010855—GPB—25 000—18 7 50

granted only in respect of
entertainments organised for
educational or charitable purposes
Members of the Armed Forces
are not exempted from payment
of the tax. Now the question
of exempting members of the
Armed Forces even when they
are not in uniform does not
arise.

Yours faithfully
gcb/12/12
L.S.G. Story
12/12 for Ca 9/12/52

Copy to the Financial Secretariat
Dept II.

To
The Secy to the Govt of India
Finance Dept (Revenue) New Delhi.

Sir,

I am directed to forward herewith for
disposal a copy of letter no. 4 dt
addressed to the Secy to the Govt of India Ministry
of Defence on the matter of exemption of
Armed Forces from liability to entertainments
tax.

Yours faithfully
gcb/12/12
L.S.G. Story
9/12 for 9/12/52

GOVERNMENT OF MYSORE

General and Revenue Secretariat

L/42357/cn 41-51 4 *Bangalore, Dated* 4 3 1952

FROM

THE SECRETARY TO GOVERNMENT,
L S G Department, Bangalore

To

The Secretary to the Government of India,
Ministry of Defence,
NEW DELHI.

SIR,

Subject Exemption of members of Armed Forces from liability to the payment of Entertainments Tax

With reference to your letter No F 84/51/D/Coord) dated 2nd January 1952 addressed to the Financial Secretary to the Government of Mysore, on the above subject, I am directed to state that as the Mysore Amusements tax Act does not contains any provision for exempting any person or class of persons from payment of entertainments tax and exemption can be granted only in respect of entertainments organised for educational or charitable purposes, Members of the Armed Forces are not exempted from payment of the tax Hence the question of exempting members of the Armed Forces even when they are not in uniform does not arise.

Yours faithfully,

K Balasubramanyam 28/2

(K Balasubramanyam)
Secretary to Government,
L S G Department.

knr-2/27 2

Copy to the Financial Secretariat)